

***Effective 5/13/2014***

**19-12-303 Certification of pollution control facility or freestanding pollution control property.**

- (1) The director shall issue a written certification to a person no later than 120 days after the date the person files an application under Section 19-12-301 or 19-12-302 if the director determines that:
  - (a) for a pollution control facility:
    - (i) the application meets the requirements of Subsection 19-12-301(3);
    - (ii) the facility that is the subject of the application is a pollution control facility;
    - (iii) the person who files the application is a person described in Subsection 19-12-301(1); and
    - (iv) the purchases or leases for which the person seeks to claim a sales and use tax exemption are exempt under Section 19-12-201; or
  - (b) for freestanding pollution control property:
    - (i) the application meets the requirements of Subsection 19-12-302(2);
    - (ii) the property that is the subject of the application is freestanding pollution control property;
    - (iii) the person who files the application is a person described in Subsection 19-12-302(1); and
    - (iv) the purchases or leases for which the person seeks to claim a sales and use tax exemption are exempt under Section 19-12-201.
- (2) If the director denies certification under this section to a person who files an application, the director shall provide a written statement of the reason for the denial to the person no later than 120 days after the date the person files the application.
- (3) The director may not require the certification of:
  - (a) a replacement of freestanding pollution control property; or
  - (b) property, a part, a product, or a service described in Subsections 19-12-201(1)(b) through (e) used or performed in a repair or replacement related to:
    - (i) a pollution control facility; or
    - (ii) freestanding pollution control property.
- (4) The director may issue one certification under this section of two or more:
  - (a) pollution control facilities that constitute an operational unit; or
  - (b) freestanding pollution control properties that constitute an operational unit.
- (5) If the director does not issue or deny a certification under this section within 120 days after the date a person files an application, the director shall issue a certification to the person at the person's request.

Enacted by Chapter 24, 2014 General Session